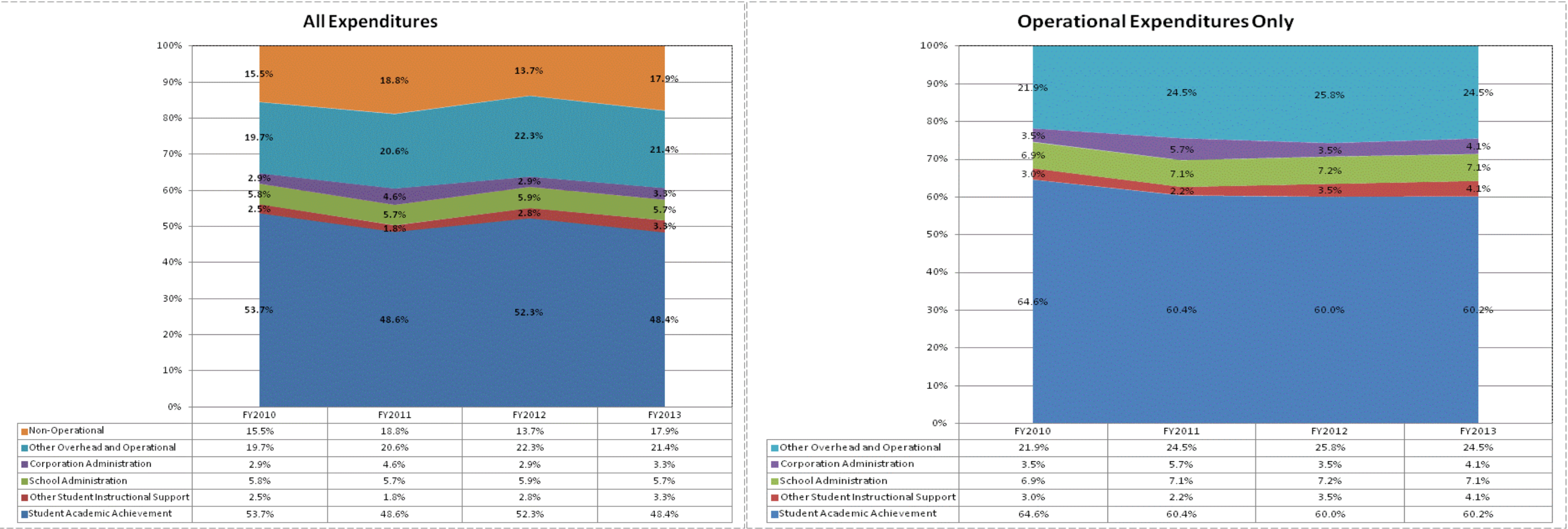


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Lakeland School Corporation (4535)**

Lakeland School Corporation (4535)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$10,964,263	52.1%	\$11,653,063	55.4%	\$11,759,453	52.3%	\$10,907,261	48.4%
Student Instructional Support	\$1,293,866	6.2%	\$1,788,202	8.5%	\$1,968,901	8.8%	\$2,040,658	9.1%
Overhead and Operational	\$4,797,923	22.8%	\$5,223,650	24.8%	\$5,673,882	25.2%	\$5,558,274	24.7%
Nonoperational	\$3,968,479	18.9%	\$2,378,500	11.3%	\$3,089,821	13.7%	\$4,023,832	17.9%
Grand Total	\$21,024,532		\$21,043,415		\$22,492,057		\$22,530,026	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	58.3%	63.9%	61.0%	57.5%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Lakeland School Corporation (4535)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$9,125	\$133,743	\$285,540	\$691,636	> 500%	417%	142%
11100 Regular Programs; Elementary	\$2,924,341	\$4,132,691	\$3,849,436	\$3,355,762	15%	-19%	-13%
11200 Regular Programs; Middle/Junior High	\$1,425,822	\$1,988,460	\$1,823,909	\$1,799,437	26%	-10%	-1%
11300 Regular Programs; High School	\$1,806,677	\$2,317,601	\$1,995,155	\$1,906,043	5%	-18%	-4%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$41,411	\$57,709	\$57,107	N/A	38%	-1%
11420 Vocational Education; Agriculture B	\$53,954	\$56,486	\$37,299	\$39,114	-28%	-31%	5%
11460 Vocational Education; Occupational Home Economics	\$5,703	\$34,893	\$37,390	\$38,403	> 500%	10%	3%
11470 Vocational Education; Business Education	\$397	\$48,671	\$84,079	\$93,203	> 500%	91%	11%
11490 Vocational Education; Industrial Education B	\$37,476	\$39,803	\$41,298	\$42,413	13%	7%	3%
11510 Vocational Education; Cooperative Education	\$145,670	\$8,208	\$64,891	\$66,625	-54%	> 500%	3%
11520 Vocational Education; Area School Participation	\$57,211	\$3,300	\$2,928	\$0	-100%	-100%	-100%
11590 Other Vocational Education Programs	\$0	\$20,076	\$30,576	\$0	N/A	-100%	-100%
11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$18,192	\$0	\$0	N/A	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$59,153	\$46,149	\$41,313	\$42,620	-28%	-8%	3%
12110 Gifted And Talented; Gifted and Talented	\$10,104	\$21,397	\$230	-\$957	-109%	-104%	< -500%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$35,214	\$30,073	\$32,188	N/A	-9%	7%
12210 Mental Disabilities; Mild Mental Disabilities	\$883,116	\$265,750	\$263,948	\$94,550	-89%	-64%	-64%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$33,939	\$0	\$0	N/A	-100%	N/A
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$17,733	\$0	\$0	N/A	-100%	N/A
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$57,725	N/A	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$0	\$3,664	\$0	\$0	N/A	-100%	N/A
12350 Physical Impairment; Homebound	\$1,605	\$5,059	\$493	\$2,106	31%	-58%	327%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$123,020	\$136,911	\$151,663	N/A	23%	11%
12520 Culturally Different; Compensatory	\$26,201	\$0	\$0	\$14,375	-45%	N/A	N/A
12610 Learning Disability	\$0	\$681,675	\$640,911	\$659,543	N/A	-3%	3%
12710 Equal Opportunity At Risk	\$100,755	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$0	\$58,940	\$25,532	\$98,770	N/A	68%	287%
12900 Other Special Programs	\$4,975	\$0	\$86,306	\$11,443	130%	N/A	-87%
14100 Summer School Programs; Elementary	\$6,938	\$0	\$0	\$0	-100%	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$26,000	\$47,944	\$25,279	\$19,757	-24%	-59%	-22%
16100 Remediation Testing	\$80,185	\$60,463	\$3,298	\$5,543	-93%	-91%	68%
16200 Preventive Remediation	\$16,612	\$17,394	\$9,843	\$26,142	57%	50%	166%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$169,164	\$222,092	\$176,629	N/A	4%	-20%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$44,048	\$383,709	\$43,599	\$341,702	> 500%	-11%	> 500%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$101,218	\$6,750	\$9,787	\$9,574	-91%	42%	-2%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$900	\$300	\$300	N/A	-67%	0%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$167,204	\$112,634	N/A	N/A	-33%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$81,196	\$54,211	\$85,237	\$69,043	-15%	27%	-19%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$34,800	\$62,368	\$211,231	N/A	> 500%	239%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$1,263	\$18,385	N/A	N/A	> 500%
22210 Library/Media Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$225,223	\$181,829	\$231,527	\$181,396	-19%	0%	-22%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$40	\$0	N/A	N/A	-100%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$10,290	\$0	\$0	N/A	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$13,664	N/A	N/A	N/A
22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$11,104	\$0	N/A	N/A	-100%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$678,254	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$0	\$291,269	\$330,992	\$343,136	N/A	18%	4%



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Lakeland School Corporation (4535)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$250,700	\$223,462	\$341,339	\$124,358	-50%	-44%	-64%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$5,380	\$6,658	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$573,269	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$28,144	\$0	\$0	N/A	-100%	N/A
Student Academic Achievement Total	\$8,964,054	\$11,653,063	\$11,759,453	\$10,907,261	22%	-6%	-7%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$42,567	\$49,201	N/A	N/A	16%
21130 Attendance and Social Work Services; Social Work Services	\$0	\$40,047	\$55,152	\$63,565	N/A	59%	15%
21220 Guidance Services; Counseling Services	\$171,228	\$305,926	\$291,141	\$396,926	132%	30%	36%
21290 Guidance Services; Other Guidance Services	\$0	\$0	\$937	\$0	N/A	N/A	-100%
21310 Health Services; Service Area Direction	\$400	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$29,258	\$51,506	\$75,718	\$94,790	224%	84%	25%
21390 Health Services; Other Health Services	\$2,625	\$7,865	\$4,844	\$4,836	84%	-39%	0%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$91,150	\$130,673	\$137,941	N/A	51%	6%
21990 Other Support Services, Students; Other Student Services	\$0	\$421	\$35,000	\$0	N/A	-100%	-100%
24100 Office of The Principal	\$819,538	\$1,276,736	\$1,313,385	\$1,281,755	56%	0%	-2%
24900 Other Support Services, School Administration	\$0	\$14,550	\$19,484	\$11,645	N/A	-20%	-40%
Student Instructional Support Total	\$1,023,049	\$1,788,202	\$1,968,901	\$2,040,658	99%	14%	4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$15,100	\$15,893	\$15,889	\$17,655	17%	11%	11%
23120 Board of Education; Service Area Assistants	\$33,363	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$28,800	\$67,677	\$11,379	\$9,569	-67%	-86%	-16%
23160 Board of Education; Promotion Expenses	\$2,549	\$1,065	\$2,693	\$4,234	66%	298%	57%
23190 Board of Education; Other Governing Body Services	\$19,985	\$4,202	\$6,744	\$1,039	-95%	-75%	-85%
23210 Executive Administration; Office of The Superintendent	\$230,442	\$302,876	\$294,953	\$292,784	27%	-3%	-1%
23220 Executive Administration; Community Relations	\$0	\$0	\$3,535	\$1,950	N/A	N/A	-45%
23290 Executive Administration; Other Executive Administration Services	\$0	\$11,356	\$6,039	\$13,207	N/A	16%	119%
25110 Fiscal Services; Office of The Business Manager	\$35,470	\$235,704	\$262,871	\$334,748	> 500%	42%	27%
25130 Fiscal Services; Budgeting	\$0	\$6,518	\$5,448	\$3,990	N/A	-39%	-27%
25150 Fiscal Services; Payroll Services	\$59,673	\$14,197	\$17,604	\$21,534	-64%	52%	22%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$179	\$222	\$491	N/A	174%	121%
25199 Other Fiscal Services; Other	\$525	\$0	\$0	\$0	-100%	N/A	N/A
25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$1,345	\$6,967	N/A	N/A	418%
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$4,350	\$21,410	N/A	N/A	392%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$3,723	\$2,311	\$3,237	N/A	-13%	40%
25750 Personnel Services; Health Services	\$19,928	\$75	\$12,203	\$4,798	-76%	> 500%	-61%
25890 Other Technology Services	\$0	\$7,536	\$0	\$0	N/A	-100%	N/A
25910 Judgments	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25920 Ditch Assessments	\$1,751	\$100	\$100	\$100	-94%	0%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,298,234	\$1,547,318	\$1,703,776	\$1,754,149	35%	13%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$154,349	\$48,593	\$29,446	\$61,506	-60%	27%	109%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$84,146	\$86,078	\$140,989	\$40,871	-51%	-53%	-71%
26499 2007 Account Code - Other	\$10,257	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,449	\$5,056	\$5,040	\$6,677	-10%	32%	32%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$6,667	\$15,160	\$12,606	N/A	89%	-17%
26700 Operation and Maintenance of Plant Services; Insurance	\$199,853	\$127,591	\$120,545	\$113,486	-43%	-11%	-6%
27010 Student Transportation; Service Area Direction	\$47,076	\$78,497	\$81,415	\$86,918	85%	11%	7%
27100 Student Transportation; Vehicle Operation	\$436,337	\$746,905	\$801,918	\$862,227	98%	15%	8%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Lakeland School Corporation (4535)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27300 Student Transportation; Vehicle Servicing and Maintenance	\$297,602	\$459,595	\$398,258	\$367,557	24%	-20%	-8%
27400 Student Transportation; Purchase of School Buses	\$302,408	\$166,511	\$216,740	\$337,016	11%	102%	55%
27500 Student Transportation; Insurance on Buses	\$54,848	\$36,727	\$20,143	\$1,773	-97%	-95%	-91%
27700 Student Transportation; Contracted Transportation Services	\$134,420	\$211,887	\$182,012	\$20,540	-85%	-90%	-89%
27900 Student Transportation; Other Student Transportation Services	\$10,848	\$30,070	\$72,647	\$9,096	-16%	-70%	-87%
27910 Student Transportation; Bus Driver Training	\$3,072	\$3,445	\$2,462	\$2,072	-33%	-40%	-16%
31100 Food Services Operations; Service Area Direction	\$0	\$43,023	\$58,929	\$64,142	N/A	49%	9%
31200 Food Services Operations; Food Preparation and Dispensing	\$357,463	\$392,025	\$408,453	\$426,667	19%	9%	4%
31300 Food Services Operations; Food Delivery	\$435,680	\$0	\$0	\$0	-100%	N/A	N/A
31400 Food Services Operations; Food Purchases	\$0	\$457,428	\$479,252	\$439,820	N/A	-4%	-8%
31900 Other Food Services	\$798	\$105,135	\$289,014	\$213,440	> 500%	103%	-26%
Overhead and Operational Total	\$4,282,425	\$5,223,650	\$5,673,882	\$5,558,274	30%	6%	-2%
Nonoperational							
33300 Civic Services	\$0	\$283	\$0	\$0	N/A	-100%	N/A
33950 Step Ahead	\$19	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$0	\$450	\$4,922	\$233	N/A	-48%	-95%
43000 Facilities Acquisition and Construction; Professional Services	\$738,010	\$0	\$5,000	\$36,331	-95%	N/A	> 500%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$0	N/A	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$0	\$133,325	\$333,999	\$511,297	N/A	283%	53%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$377,723	\$0	\$0	N/A	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$34,200	\$135,296	\$46,060	N/A	35%	-66%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$65,210	\$85,310	\$68,602	\$68,354	5%	-20%	0%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$631,076	\$582,090	\$907,371	\$1,140,727	81%	96%	26%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$32,087	\$62,705	\$45,000	\$45,000	40%	-28%	0%
51100 Debt Services; Principal on Debt; Bonds	\$376,272	\$427,947	\$377,225	\$169,302	-55%	-60%	-55%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$429,358	\$0	\$8,471	\$79,952	-81%	N/A	> 500%
52200 Debt Services; Interest on Debt; Temporary Loans	\$70,586	\$108,306	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,591,623	\$566,160	\$1,202,961	\$1,923,376	21%	240%	60%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$975	\$3,200	N/A	N/A	228%
Nonoperational Total	\$3,934,240	\$2,378,500	\$3,089,821	\$4,023,832	2%	69%	30%
Prorated By Fund							
26491 2007 Account Code - PERF	\$171,326	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$775,309	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$374	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,653,233	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,715	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$214,806	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,820,763	\$0	\$0	\$0	N/A	N/A	N/A